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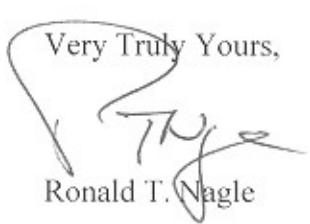
Magistrate Judge Patty Schwartz  
Martin Luther King, Jr. Federal Building  
& U.S. Courthouse  
50 Walnut Street  
Newark, NJ 07101

*RE: Beach Creek Marina, Inc. v. Royal Tax Lien Services, LLC, et al.  
Civil Action No. 09-2649 (KSH)*

Dear Judge Schwartz:

I represent the Plaintiff in the above matter. This letter responds to the letter submitted by Counsel for Defendants Cole Layer Trumble and Tyler Technologies, Inc. ("Tyler") requesting permission to file a motion to dismiss in lieu of any answer. Tyler's position as expressed by counsel is entirely misplaced. Plaintiff is not pursuing a tax appeal in this matter. The municipality is not a party to this matter. As stated in the Complaint, Plaintiff's claims against Tyler are distinct from claims that Plaintiff may have against the municipality.

As expressed to the Court, Tyler's position would have it stand in the shoes of the municipality as to an alleged statute of limitations defense. However, this is not a tax appeal and the statutes and cases cited by Tyler have no application to this matter. Plaintiffs are asserting tort and other claims against Tyler based on its defective valuation process for the municipality. It is respectfully submitted that the proposed motion is therefore without merit and Tyler should file its Answer to the Complaint.

Very Truly Yours,  
  
Ronald T. Nagle

RTN/gm

Cc: Maeve Cannon, Esq.  
Paul Cocoziello